

State of California
Secretary of State

**CERTIFICATE OF NONFILING
CORPORATION**

I, DEBRA BOWEN, Secretary of State of the State of California, hereby certify:

That the Corporations Code of the State of California provides for the preparation and execution of Articles of Incorporation and their filing in the office of the Secretary of State in order to incorporate a California corporation; and

That the Corporations Code of the State of California provides for the filing in the office of the Secretary of State of a Statement and Designation and a Certificate of Good Standing (certified copy of Articles or Certificate of Incorporation as to a corporation qualified prior to September 18, 1959) in order to qualify a foreign corporation to transact intrastate business in this State.

I further certify that a diligent search has been made in the corporate files of this office and that there is no record of a California or foreign corporation, active or inactive, of the name: **BRACHFELD & ASSOCIATES, P.C.**

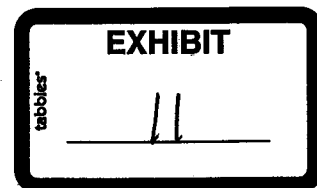
I further certify that there is a record of a corporation with a similar name differing only as to corporate ending, to wit: **BRACHFELD AND ASSOCIATES, A PROFESSIONAL CORPORATION**

IN WITNESS WHEREOF, I execute
this certificate and affix the Great Seal
of the State of California this day of
December 19, 2007.



Debra Bowen

DEBRA BOWEN
Secretary of State



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